

**IN THE SPECIFICATION:**

Please amend the paragraph appearing at page 16, lines 11-22 as follows:

The present invention ~~offer~~ offers a user-friendly solution to this problem by defining a method and a system for managing and applying user-defined options to a given cell. When the spreadsheet user has to perform a copy and paste or a cut and paste operation on a source range containing cells where user-defined options are applied, conventional tools present severe limitations if the destination range belongs to a context where the user defined-options applied to the source range are not visible. The present invention provides a user-friendly solution tot his problem by defining a method and a system for handling user-defined options during a copy and paste or a cut and paste operation.